



Utah State Tax Commission
210 N 1950 W • SLC, UT 84134 • www.tax.utah.gov

Quarterly Report of Cigarette/Tobacco Products

TC-553S

Rev. 5/07

FEIN

▲ Use this number for all references ▲

Report Period

Due Date

☐

Check box if AMENDED and enter correct
REPORT PERIOD (above) being amended.

NOTE: This report must be filed on or before the 30th day of the month following the quarter of the sales. Attach additional pages if necessary. The report must be filled out completely and accurately to be deemed timely filed pursuant to Utah Code §§59-14-212, 407 and 606.

A. Distributor Information

License #: _____
Phone #: _____
Fax #: _____
E-mail: _____

B. Correspondence Address

Address: _____
City: _____
State: _____ ZIP Code: _____
Contact: _____

C. Report Information

Report prepared date: _____
Report Preparer: _____
Name: _____
Title: _____

D. Manufacturer Information

Name: _____
Address: _____
City: _____
State: _____ ZIP Code: _____
Check one box, NPM (non-participating) or PM (participating)
manufacturer: ☐ NPM ☐ PM

E. Importer Information

Name: _____
Address: _____
City: _____
State: _____ ZIP Code: _____
Import Permit #: _____
Customs: _____

F. Supplier Information

Name: _____
Address: _____
City: _____
State: _____ ZIP Code: _____

1. Brand Name (and style, if imported)	2. Number of Packs	3. Package Size	4. Ounces of RYO	5. Stick Equiv. of RYO	6. Total Sticks Sold	7. Stamper Delivered to, Name and Address

I declare under the penalties provided by law that, to the best of my knowledge, this is a true and correct report.

Authorized Signature

Title

Date

Refold the form so the Tax Commission address on the reverse side appears in the envelope window. Return the original; make a copy for your records.

Cigarette/Tobacco Products Information Report Instructions

General Instructions

Businesses licensed to stamp cigarettes and/or pay tobacco tax (distributors/stampers) as provided in Utah Code are required to report all products from all manufacturers sold in the State of Utah. The supporting details for information included in this report must be maintained for a minimum of five (5) years from the due date (UC §§59-14-205, 212 and 606).

Definitions

Cigarettes: Any product that contains nicotine and consists of, or contains any roll of tobacco wrapped in paper or any substance not containing tobacco; or tobacco, in any form or any roll of tobacco wrapped in any substance containing tobacco which is likely to be offered to, or purchased by consumers as a cigarette, including "roll-your-own" (RYO) UC §59-22-202(4).

Importer: Any person who imports into the United States, either directly or indirectly, a finished cigarette or RYO product for sale or distribution.

Non-Participating Tobacco Products Manufacturer (NPM): Any manufacturer not designated as a participant in the "Master Settlement Agreement" between the states and the tobacco manufacturing industry.

Brand Family: All styles of cigarettes sold under the same trademark (brand name) without differentiation from one another by means of additional modifiers or descriptors (i.e. menthol, light, kings, etc)

Publication 51: This publication (located on our web site, tax.utah.gov) is the official list of cigarette products that can be legally sold in the State of Utah.

Brands highlighted in Publication 51 (purple highlight) are products manufactured by companies not participating (known as NPMs) in the tobacco master settlement. These products are subject to the equity assessment and require stamping with the NPM (purple) cigarette stamp.

Cigarettes, RYO brands and manufacturers not listed on Utah's Publication 51 may NOT be sold in Utah. Find Publication 51 online at tax.utah.gov/forms/forms/pubs/pub-51.pdf. Products not listed in Publication 51 or not stamped with a Utah stamp are contraband in Utah and subject to immediate confiscation.

Specific Instructions

Section A – Provide distributor/stamper information.

Section B – Provide correspondence information.

Section C – Provide the date the report was prepared and the name and title of the report preparer.

Section D – Provide the name and address of the manufacturer of products sold into the State of Utah. **If you sell products from more than one manufacturer, file an additional TC-553S for each manufacturer.** Designate if the manufacturer is a nonparticipating manufacturer (NPM) or a participating manufacturer (PM).

Section E – Provide the importer's name, address, import permit number and customs form number. **You must also maintain:**

1. importer's federal permit,
2. Customs Form #7501 showing the required federal tax information, and
3. a signed statement by the manufacturer or importer under penalty of perjury that all federal cigarette labeling and advertising provision regarding warning and added ingredients labeling have been complied with.

Section F – Provide the name and address of your supplier (source of the manufactured product) from whom the unstamped cigarettes were received.

Column 1 – Identify the "brand family" under which the product is marketed. If you sell multiple brands, list each brand on a separate line. If you import products (Section E, above), you must list the brand and style of the imported products. The cigarette or RYO brand must be listed in Pub 51 or it is illegal to sell it in the state of Utah.

Column 2 – Indicate the number of packs of cigarettes sold.

Column 3 – Provide the number of cigarettes per pack or the number of ounces of RYO in a package.

Column 4 – Provide the number of ounces of RYO (roll-your-own) sold.

Column 5 – Calculate the number of equivalent sticks created from RYO. For this purpose, 0.09 ounces of "roll-your-own" tobacco constitutes one individual cigarette.

Column 6 – Calculate the total number of cigarettes and/or cigarette equivalents sold in Utah. Multiply column 2 by column 3, add column 5.

Column 7 – Provide the name and address of the person or entity to which this unstamped or untaxed product was sold.

Filing the Report

Refold this form so the address below shows through the window envelope. Return the original; make a copy for your records.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD (801) 297-2020. Please allow three working days for a response.

UTAH STATE TAX COMMISSION
SALES TAX - TOBACCO PRODUCTS
210 N 1950 W
SLC UT 84134-3500

|||||